IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.988 OF 2000

The Director of Income Tax
(Exemptions),
6th floor, Piramal Chambers,
Parel, Mumbai- 400 012 ...Appellant.

V/s.

Subhash Nagar Education
Society,
Subhash Nagar,Chembur,
Mumbai- 400 071 ...Respondents.

Dr.P.Daniel for the Appellant.
None for the Respondent.

CORAM: S.RADHAKRISHNAN &
J.H.BHATIA, JJ.
DATE : 27th June, 2005.

P.C.:

1. Heard the learned counsel for the Applicant. Perused the assessment order.

2. The claim involved in the above Application is less than Rs.2 Lakhs. We have also perused the judgment of the Division Bench of this Court in the case of Commissioner of Income Tax v. Camco Colour Co., reported in (2002) 254 ITR 565 (Bom.). In view of the policy decision taken by Central Board of Direct Taxes ("CBDT" for short) vide Circular F.No. 279/126/98-ITJ

dated 27/3/2000 wherein the Revenue has decided not to file any Appeal or Reference, if the tax liability is less than Rs.2 Lakhs.

3. As in the present case, the tax liability is less than Rs.2 Lakhs, we dismiss the above Application.

(S.RADHAKRISHNAN,J.)

(J.H.BHATIA, J.)